



General Assembly

**Substitute Bill No. 5239**

February Session, 2018



**AN ACT CONCERNING ELIGIBILITY FOR CERTAIN VETERANS'  
PROPERTY TAX EXEMPTIONS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsections (a) to (c), inclusive, of section 12-81f of the  
2 general statutes are repealed and the following is substituted in lieu  
3 thereof (*Effective October 1, 2018, and applicable to assessment years*  
4 *commencing on or after October 1, 2018*):

5 (a) Any municipality, upon approval by its legislative body, may  
6 provide that any veteran entitled to an exemption from property tax in  
7 accordance with subdivision (19) of section 12-81 shall be entitled to an  
8 additional exemption, provided such veteran's qualifying income does  
9 not exceed (1) the applicable maximum amount as provided under  
10 section 12-81l, or (2) an amount established by the municipality, [not  
11 exceeding] provided such amount shall not be less than the applicable  
12 maximum amount under [said] section 12-81l. [by more than twenty-  
13 five thousand dollars.] The exemption provided for under this  
14 subsection shall be applied to the assessed value of an eligible  
15 veteran's property and, at the option of the municipality, may be in an  
16 amount up to twenty thousand dollars or in an amount up to ten per  
17 cent of such assessed value.

18 (b) Any municipality, upon approval by its legislative body, may

19 provide that any veteran entitled to an exemption from property tax in  
20 accordance with subdivision (20) of section 12-81 shall be entitled to an  
21 additional exemption, provided such veteran's qualifying income does  
22 not exceed (1) the applicable maximum amount as provided under  
23 section 12-81l, or (2) an amount established by the municipality, [not  
24 exceeding] provided such amount shall not be less than the applicable  
25 maximum amount under [said] section 12-81l. [by more than twenty-  
26 five thousand dollars.] The exemption provided for under this  
27 subsection shall be applied to the assessed value of an eligible  
28 veteran's property and shall be in an amount not less than three  
29 thousand dollars of such assessed value.

30 (c) Any municipality, upon approval by its legislative body, may  
31 provide that any veteran's surviving spouse entitled to an exemption  
32 from property tax in accordance with subdivision (22) of section 12-81  
33 shall be entitled to an additional exemption, provided such surviving  
34 spouse's qualifying income does not exceed (1) the maximum amount  
35 applicable to an unmarried person as provided under section 12-81l, or  
36 (2) an amount established by the municipality, [not exceeding]  
37 provided such amount shall not be less than the applicable maximum  
38 amount under [said] section 12-81l. [by more than twenty-five  
39 thousand dollars.] The exemption provided for under this subsection  
40 shall be applied to the assessed value of an eligible surviving spouse's  
41 property and, at the municipality's option, may be in an amount up to  
42 twenty thousand dollars or in an amount up to ten per cent of such  
43 assessed value.

44 Sec. 2. Subsection (a) of section 12-81jj of the 2018 supplement to the  
45 general statutes is repealed and the following is substituted in lieu  
46 thereof (*Effective October 1, 2018, and applicable to assessment years*  
47 *commencing on or after October 1, 2018*):

48 (a) Any municipality, upon approval by its legislative body, may  
49 provide that any veteran, as defined in subsection (a) of section 27-103,  
50 which veteran is a resident of such municipality and ineligible for an  
51 exemption from property tax under subdivisions (19) to (21), inclusive,

52 of section 12-81, shall be entitled to an exemption from property tax,  
 53 provided such veteran's qualifying income does not exceed (1) the  
 54 maximum amount applicable to an unmarried person, as provided  
 55 under section 12-81l, or (2) an amount established by the municipality,  
 56 [not exceeding] provided such amount shall not be less than the  
 57 applicable maximum amount under section 12-81l. [by more than  
 58 twenty-five thousand dollars.] The exemption provided for under this  
 59 section shall be applied to the assessed value of any such veteran's  
 60 property and, at the municipality's option, may be in an amount up to  
 61 five thousand dollars or in an amount up to five per cent of such  
 62 assessed value.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018</i>	12-81f(a) to (c)
Sec. 2	<i>October 1, 2018, and applicable to assessment years commencing on or after October 1, 2018</i>	12-81jj(a)

**VA**      *Joint Favorable Subst.*